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**From:**

**Sent:** Monday, August 31, 2009 4:24:32 PM

**To:**

**Cc:**

**Subject:** FW: CIS Image Agreements

Below is 's recommendation:

We generally recommend that the Service follow IRM guidance, and in this case recommend that the Service follow the fax signature restrictions in the IRM. We believe the same issues that surround fax documents also apply to documents that have been scanned by the Service through the CIS process.

In May 2003, the Commissioner of Internal Revenue adopted a policy statement entitled "Use of Fax and Signature Stamps for Taxpayer Submissions." One of the policy statements adopted was "Consents to assess additional tax (Forms 4549, 870, and others) of \$25,000 or less can be accepted by fax if taxpayer contact has been made and the case history documents the date of contact and the desire of the taxpayer to submit the consent by fax. Consents to assess tax in excess of \$25,000 should be secured with original signatures that are delivered in person or by mail."